

## ABSTRACT OF THE DISCLOSURE

The present invention is directed to a seat and cargo carrier apparatus for a vehicle. The seat and cargo carrier apparatus includes a base, a seat assembly, and a wall unit. The seat member is pivotally connected to the base so that the seat assembly is movable between a seating position and a cargo carrying position. In the seating position, the seat assembly provides a seat or bench on which an individual may sit. In the cargo carrying position, the seat assembly is pivoted to provide a deck on which cargo may be carried. The wall unit is also pivotally connected to the base so that the wall unit is moveable between a lowered position and a raised position. In the lowered position, the wall unit provides a step and footrest when the seat assembly is in the seating position. In the raised position, the base the seat assembly and the wall unit cooperate to form a cargo box for securing cargo positioned on the deck.